

Exhibit D



VIA EMAIL

May 1, 2023

General Aluminum Mfg., Co.
5159 S. Prospect St.
Ravenna, OH 44266
Steve Case, President

Dear Mr. Case:

We are writing in response to your April 28, 2023 letter, in which you indicate that General Aluminum Mfg., Co. ("General Aluminum") is discontinuing its operations that supply parts to Cosma Casting and will only continue to supply parts for the remainder of the year if Cosma Casting pays a significant increase over the contract price agreed to by the parties.

General Aluminum has no right to make such a demand. Magna's Purchase Order Terms and Conditions (the "Terms"), which are expressly incorporated into Cosma Casting Purchase Order 110056, require General Aluminum to provide parts at the price specified in the Purchase Order and make clear that General Aluminum may not unilaterally modify the contract price. The Terms further provide that General Aluminum assumes the risk of any increases in inflation, increases in labor, and other manufacturing costs.

Notwithstanding the terms of the parties' agreement, General Aluminum has insisted upon a unilaterally imposed price increase and has indicated that it will no longer ship goods at the contracted price. As such, General Aluminum is forcing Cosma Casting to pay in accordance with its demanded price increase under the threat of stopping shipment. While we feel this tactic is unconscionable, we are obligated to concede to your demands at this time under protest so as to not jeopardize our customer's position. Indeed, we are paying General Aluminum's pricing demand solely to avoid the extremely significant penalties and damages that General Aluminum is aware would result if Cosma Casting was unable to fulfill its commitments to General Motors due to General Aluminum's refusal to provide parts.

To be clear, Cosma Casting does not concede that General Aluminum is entitled to any price increase. General Aluminum's demand and actions violate the terms of the negotiated Purchase Order and the Terms. Cosma Casting is paying General Aluminum's unilateral price adjustment under protest and duress. Nothing contained herein limits or waives any of Cosma Casting's rights under the parties' Purchase Order and Terms. Cosma Casting expressly reserves all of its rights, including, but not limited to, the right to pursue legal recourse for all available remedies related to General Aluminum's current actions.

The foregoing paragraph will also be included on a revised spot buy Purchase Order.

Under these circumstances, and pursuant to the conditions and express reservation of rights set forth herein, we will begin paying your demanded price increase effective May 1, 2023.

Regards,


Massimo Rovere
General Manager